Previous references.

1904-5
(Gl. Financ)

File No. 239

Serial Nos. 142

Later references.

164-18-1-2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B. for February

SUBJECT.

Report on the result of inspection of the Kadur Dt Treasury

Report on the result of Inspection of the Kadur District Treasury.

om the Comptroller, No. 3298—O. A. D. 81, dated 12th December 1904.
Submits for the information of Government the report on the result of inspect
of the Kadur District Treasury made by him in May 1904 with the Dep
Commissioner's replies to some of the points.
the Comptroller, Deputy Commissioner, Kadur, and Deputy Commissioners of ot
Districts, No. Fl. 5094-5102, dated 3rd February 1905.
Requests the Deputy Commissioner to bring home to the Treasury Officer
personal responsibility in the strict observance of the rules and to insist u
the Treasury clerks passing the Local Account Test to improve their knowle

190 4.

GENERAL AND REVENUE SECRETARIAT.

(Rl. Finance)

NOTES.

File No. 239 /15

FILE HEADING.

Report on the results of inspection of the Kadur District Treasury.

From The Commissioner to the Govt. of the Bombay Presidency

No. 3298/81 Dated 12-12-04 Received 12-12-04

Diary No. 23466 | Enclos. 2 | Spare Copies. | Serial No. 1

BRIEF ABSTRACT OF LETTER.

Submits for the information of Govt. the report on the result of inspection of the Kadur Dt. Treasury made by him in May 1904 with his observations replies to some of the points.

NOTES AND ORDERS.

Submitted for orders & Secy with draft

R. G. 19/12

Passed 27.12.

Secy

G.R.S. 12]

General and Revenue Secretariat.

File No. 259 of 1904-5

Serial No.

No: H 5094-5102 dated 3.2.05

Requests the Dy Comr. to bring home to the Treasury officer his personal responsibi in the strict observance of the rules and to insist upon the Treasury clerks pass the local Account Test to improve their knowledge of the Treasury work and passes orders on other points.

Serial No 201 — D. No 2346

OUTSIDE ADDRESS — DEPARTMENT.

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 12 December 1904.

From

Henry Eagles, Esq.,
~~E. B. SUBRAYER, Esq.,~~

Comptroller, Mysore Govt.

To B.K.Venkatavarada Iyengar, Esq.,
~~The~~ *Secretary to the Govt. of Mysore,*

General and Revenue *Depts*

Sir,

I have the honor to forward for the information of Government the report on the result of inspection of the Kadur District Treasury made by me in May last, with the Deputy Commissioner's replies to some of the points.

2. Extract of paras 1 & 3 of the Deputy Commissioner's No.699 of the 17th November '04 with which the report in questio was returned to this office, is also forwarded for the informati

I have the honor to be,

Sir,

Your most obedient servant,

H Eagles

Comptroller.

Outside Sheet [illegible]

1904

From Henry Leyster Ley
~~The~~ Comptroller, Home Govt.

To B.K. Venkata Narasu Esqr.
~~The~~ Secretary to the Govt. of H.H.
General Statistics &c.

Dated
Despatched 12 December
Received

No. 3248 12

Cd. No. 81

Remarks for info
of Govt the report on the Mon
of inspection of the Harbor
by him made by him in May
with the Bl. Comm. relat
trade of the Ports, &
with an Estimate of cost
of the Bl Comm. Rs. 699 &c.

W. Eagles Esq
Comptroller to the Govt
of Mysore

Dated 16th

Despatched 17th NOVr 04

Received

General No. 699

No.

Enclosure No.

Sir, I have the honor to
return herewith your re-
port on the inspection
of the Kadur District Jay:
Memo thereon, received
with your docket No: 6919
dated 4th instt and 37 the
instant Jay: officials, and
my remarks thereon as
desired and to thank you
for having given me an
opportunity of rectifying

the mistakes pointed out. The beginning of the
year 1904-05 was taken advantage of to give
effect to the various directions given

I much regret the delay in sending you
your reports. It was due to my impression
that the remarks made were intended for
my guidance. I was not aware till the receipt
of your D.O. of the 10th Inst. that the reports had
been submitted to Government.

I have &c

(Sd) × ×

for Deputy Comptroller

Copy,

Mr Eagles

Comptroller

(Initialled)

District Treasury Officer for attention

(Initialled) M. M.

2. Monthly serial No. will be introduced from the 1st July next.

No secondary set of accounts is maintained as remarked by the Comptroller — The note book alluded to is kept by the Cash accountant with a view to know at a glance as what date Subsidiary Registers have been made during the day in which no Separate Either of Receipts or Disbursements are shown —

(1) Comptroller's remarks

The serial No. given in this note book should not have been carried to the several subsidiary Registers — Secondly in Cash, Rules the Vouchers pertaining to such Subsidiary Register should have a Seperate Monthly serial No.

(Initialled) H.G.

2) The Treasury Branch does not at present attend to the classification of the Revenues but attends only the totalling of the classification which is

1. The transactions of the Dis trict Treasury are first recorded in note book (receipts on one side and di bursements on another side) In this note book a general serial No. is give daily for all transactions beginning from 1. These transactions are then r corded in the respective subsidiary books with Nos. which they bear in th note book. The maintenance of this n book is unauthorised & the numbering the Subsidiary Registers is opposed Articles 317 & 319 of the Civil Acco Code. The transactions should be rec ed at the time of their occurrence in the respective subsidiary Registers without the intervention of any seco ary set of accounts and each subsidi Register must bear a consecutive mon ly serial number.

2. In the C accounts of the s veral Taluks rendered to the Distric Treasury abstract of receipts & Paym of each days transaction is recorded the last page of the same. This is o posed to Art:43 Chapter II of the Ta Manual. On receipt of these "C" acco in the District Treasury the abstrac as given in them is copied into the Receipt & disbursement Ledgers respe ively. There is nothing to indicate

4

that any attempt is made to check the correctness of the classification given in the "C" accounts nor is there any thing to show that the arithmetical accuracy of the "C" accounts are checked. There is no tick against each item of receipt & payment, in most cases, in token of the entries having been verified with the respective Challans and vouchers accompanying the "C" accounts

In the "C" accounts the amounts of daily closing balances are not entered in words in any of the Taluks.

3. There is nothing to show that the Cash balances as reported by the several Amildars on the first working day of every month is compared in the District Treasury with the Cash balance as shown in the last days "C" account of the previous month for the Taluk concerned.

4. The accounts of February '04 were taken up and the transactions for 3 or 4 days of each Taluk were checked. In doing so it was observed that in some instances the classification given in the "C" accounts did not accord with the Head of credit in the Challans presented with the money.

5. It was also observed from the Cash accounts of the District for seven months that corrections are made therein on the requisition of the Departmental Revenue officers, especially the Forest & Excise Departments. On checking some of the items under Forests

District Tr: Officer.
Please see that these instructions are scrupulously adhered to.
M R
Noted
15/6/04

Circular orders to Taluks accordingly.
M R
Attended to.
15/6/04

Is this not done?
Note for attention
M R
Noted
15/6/04

This discloses absence of check in the Dist. Tr. Office. The classification should be properly checked in future.
M R
Instructions given to the Checking Accountant.
15/6/04

The Dist. Tr. Officer will please see action taken upon this point.
M R
It is the Dist. Dept. that has to see that no such variation occurs - If the Challan had been wrongly prepared, due check should have been done by the Dept. Concerned.
15/6/04

Forests where corrections had been mad
in the Cash accounts on the requisitic
of the District Forest officer it was
observed that amounts were transferred
from one head to another under Foresta
and that these transfers were not in
all cases warranted by the Challans.

6. It was explained by the offi
cials of the Treasury Department that
the Departmental Accountants are per-
mitted to have access to the Treasury
Cash accounts & Ledgers and take figu
for their information, and that upon
that, the Departmental Returns are pre-
pared and sent to the Treasury for for
mal verification with requisitions to
make certain corrections in the Treasu
accounts by transferring items from or
head to another. It may be mentioned
here, that this way of effecting tran
fers even in cases where the amounts
are properly credited to the heads as
pointed out in the Challans is highly
objectional and affords much scope for
fraud & defalcations. Under note 1 to
Art:22 of the Civil Account Code, the
Departmental Returns are to be prepare
quite independent of the Treasury fi-
gures and then sent to the Treasury fo
verification. The Departmental officia
should on no account have access to th
Treasury Ledgers &c., whenever transfe
are proposed by the Revenue authoritie
Full particulars of the transfers shou
be given to the Treasury, and the Trea
sury officer should before making the
alterations in his accounts satisfy

6. District Fy: officer
Note
M. R.
Noted
15/6/04

If the entries in the challans
were found incorrect, the
effecting of transfers may
be unavoidable.
15/6/04

satisfy himself that the reasons given by the Departmental proposing the transfer are satisfactory and borne out by the original challans. Treasury officer instructed personally on this matter.

Pensions Rolls & Registers.

7. A Register in Form Fl:75 is kept for Superannuation pensions. In this the names of pensioners with other particulars whose pensions are payable at the District Treasury are entered. The names of those whose pensions are paid at the Taluks are shown in separate pages in the same Register.

8. The entries of names of pensioners are not attested by the Treasury officer as required by Art:343 of the Civil Account Code, nor is a red ink line drawn across the page below each entry. In case of transfer of payment of pensions & death of pensioners, the date and cause of return of P.P.O. to the Comptroller are not invariably noted under the initials of the Treasury officers. In some instances only the name of the Treasury to which payment was transferred is entered, while in some cases, the date of return of P.P.O. to the Comptroller are noted. In none of these cases have the entries been attested by the Treasury officer. In some cases the signature of pensioners in the P.P.O are taken in lead pencil instead of in ink.

9. No Register is kept in the Treasury for Military Pensioners.

8. Attend

(1) Attended to
(2)

(4) Will be attended
(5+6) to in future

3

4

5

6

Who is responsible for this mistake please. M.R.

These occurred in the year 1898-99 Signatures in ink will be taken when the pensioners appear.

T.O. 17/6/02

9. One must be opened now

M.N. opened T.O.

Register of bills issued.

10. In this Register only the total issues of each day is attested by the Treasury officer instead of each item as required by Art:374 Civil Account Code.

Check Register of bills payable.

11. Each page, is not initialled by the Treasury officer. The entries of payments are not attested by the Treasury officer as required by Art:394. In the remarks Column of the Register the name of the Treasury is unnecessarily entered. In this Register the Columns "date of payment" and "amount paid" as also the "Carried over & brought forward" totals of each page are entered in pencil in most cases. There are also some unattested corrections in this Register.

12. The fac simile signatures of officers (whether gazetted or nongazetted) who draw bills upon the Treasury are not sent to the Treasury as required by Art:19 of the Civil Account Code.

13. No Register is kept showing the names of Gazetted officers and their salary as required by Art:309 of the Civil Account Code. Nor is there a register kept to show the names of officers on pay of Rs.100 & upwards.

Judicial & Revenue Deposits.

14. The balances outstanding at the end of each year are not duly struck in the Register. Comptroller's Cir: No. 3170/132 dated 26th June 1899 the posting of repayments not being unders

T.O. Note for future guidance.
M.R.
Noted
T.O.
17/6/04

These omissions and mistakes should not have occurred - Note direction for future guidance.
M.R.

There is no provision in art: 394 to initial each page. The name of the Try is entered to find out easily where the bills are payable. As Col 7 remarks is intended to make entries of unpd nature - The other remarks are noted.
T.O. 17/6/04

11. Comptrollers remarks. Each page shd be signed vide art: 387 of the C.A. Code.
Initialled M.R.
9/7/04

12. Are not fac simile signatures received regularly?
M.R.
Not received - A circular may be issued —
T.O. 17/6/04

13. Why were not these Regrs opened? Open them at once and let me see them.
M.R.

The Comptroller was requested to give a form of the Regr in his office O.M. No. 15-J dtd 29 July last. No reply has yet been received.
T.O.

The book has since been received & is maintained in the Treasury.
M.R.

Note for future guidance
M.R.
Noted
T.O.

16.

Comptroller's remarks

Does seem so it was meant that
where the notes of payment made
in the receipt statements have
not been attested - this does not
require approval - the usual
forms should be adhered to -

(Sgd) W. C.
9/12/04

understood by the Treasury officials, instructions have been given by me in person.

15. Items of lapsed deposits have been marked off as such in Color pencil or in red ink against the credit entries, instead of their being shown in the proper column provided therefor in the register.

Note
M.R.

Noted
D.O.

For attention
M.R.
With the existing hands in this Dy. this work is not possible to be done, but the Comptroller seems to be inclined (on)to the present practice (Vide para 10 below)
D.O.

Note. M.R.
Vide the above remarks.
D.O.

The copying of the Taluk Regr. into the Dist. Regr. entails labor which the above overworked Dy. Collr. is not able to cope with —
M.R.

16. Items of deposits relating to the Taluks are not copied into the deposit Register kept in the District Treasury. The original statements received from the Taluks are filed in place of this Register. As these monthly statements of deposits received from the Taluks do not contain Columns to record repayments note of repayment is made against the entry in the receipt statement in red ink. This is objectionable.

Why? Who is responsible for this omission.
M.R.
Quarterly certificates are made out in the prescribed printed form attached to - The extract of Register of Receipts & Deposits as required in Article 252.
D.O.

17. The quarterly certificate of examination of deposit Registers as required by Art:252 is not invariably recorded in the Register.

18. Note.
M.R.
Vide Issued
S.A.D. for
necessary action
Deputy Commr.
M.C.
24/6/24

18. The provisionsof Art:263 are not acted upon as it is said that there is no requisition from the Courts concerned for reconcilement of its figures with that of the Treasury. Instructions will be issued in the matter.

19. Orders to amildars not to allow the deposit Regr. to be swelled by Land Revenue items - Items which can be credited at once
What is the position of Taluks if paid at once
M.R
Orders will be issued to the Taluks
K.S. 17/6

19. From the Statement of Revenue Deposit Receipts received from the Taluks it is observed that many items of Land Revenue are brought on the Deposit Register. This is contrary to

to Art:246 of the Civil Account Code.

20. The repayments made at Taluk and noted in the District Treasury against the original credit in the statement of receipts are not attested by the Treasury officer.

This should be attended to invariably. M.R.

Noted - but this is a laborious work.

X T.O. 17/6/04

Savings Bank.

21. The daily receipts and payments are not invariably posted into the Ledger at the time of their occurences. Interest is ~~collected~~ calculated only after the close of the year. None of the corrections made in the Ledger has been attested by the Treasury offi There is nothing to indicate that a pe centage of the postings at least are checked by the Treasury officer.

For strict attention M.R.

Noted T.O.

Registers of Letter of Credit.

22. For P.W. Letter of Credit there are two Registers kept in the Treasury. In one of these the amount c letter of Credit and the transactions pertaining to the District Treasury ar entered while in the other those of the Taluks are entered. In some instan the amount of each letter of Credit is shown in the"amount" Column and in som other instances in the column of "Bala instead of their being invariably show in the "balance" column as required by Art:449.

Carelessness which should not occur. M.R.

X The Accountant has been directed to be more careful — T.O. 17/6/04

23. Each item of payment made at Taluks against the amount assigned by the District Treasury on the requisiti of the Executive Engineer is not attes ed by the Treasury officer but only th total payments during the entire month

For attention. M.R.

Initial every payment made in the Dist. Dy. & similarly the Taluk Dy. Dr. may do. T.O.

Instructions will be asked up to in future. JO

month. Balances are not struck after payment of each Cheque, but only once a month. This is contrary to Art:315.

M.R.
Balance after each payment is struck & initialled by me and the same process adopted in the Taluks. For future Instructions will be asked up to. T.O.
Do.
Noted
T.O.

Forest Check Register.

24. A Register is kept in manuscript. In this the names of payees are also shown unnecessarily, Only the daily total of payments is attested by the Treasury officer but balances are struck after each transaction.

25. No Register is kept to show the Forest Cheques cashed at Taluk Treasuries and the funds assigned by the District Treasury for payment of cheque in the several Taluks. Consequently no check is exercised by the District Treasury over the payments made at Taluks to see that the payments made therein do not exceed the allotments.

For future guidance
M.R.
Will opened from the Judgment. T.O.

26. A Register is kept in manuscript to record the Plague Letter of Credit & payments made against the grant of Letter of Credit. From this Register it is observed that payments are made even before funds are sanctioned by the Comptroller by means of Letter of Credit and the payments made from the beginning of the month till the date of receipt of Letter of Credit are adjusted from the amount of Letter of Credit as soon as it is received and the balance struck for future payments. It is also observed that payments are made at Taluks on Plague cheques issued by the Deputy Commissioner before funds are assigned by the District Treasury. This procedure is opposed to the principle

26. Orders according
M.R.
Orders issued.
T.O.

under which the system of Plague Letter of Credit is issued. Under no circumstances should payments be made in anticipation of authority.

27. For Revenue Survey Cheques & Letter of Credit a Register is kept in Manuscript. In this the entries of payments are not regularly attested by the Treasury officer. His initials are traceable here & there in some months.

28. Some of the subsidiary Registers are copied day by day and kept ready for submission to the Comptroller while others are written up only after the close of the month.

29. The Accountants' Cash Book is in manuscript. The headings in this book are not written up and the pages are also not numbered.

30. In some months the Treasury Accounts have been signed by some Assistant Commissioners, other than the Treasury officer. But the absence of the Deputy Commissioner &c., is not duly certified in the office copy. In some instances the accounts have been signed by the Treasury officer himself without recording a certificate as to the absence of the Deputy Commissioner or other Assistant Commissioner. This is opposed to Articles 335 & 336.

31. In almost all the monthly Cash accounts there are corrections, but none of them is attested by the Treasury officer.

27 District Dy Offrs for attention
M.R.
Noted — D.O.

28. Daily postings should be the Rule.
M.R.
Noted. — D.O.

29. Please obtain printed copies — Let me see the Cash Book please.
M.R.
Submitted. — D.O.

Printed Cash book has not been supplied — Indent sent — M.R. 16/11/04.

Nos certificate should invariably be recorded.
M.R.
Noted. — D.O.

All corrections in the accounts & Regrs should be daily attested by the Dy Offr.
M.R.
Noted. — D.O.

Objection statement & retrenchment orders.

32. It is explained by the Treasury officer that the Taluk authorities do not pay attention to the objection statements & retrenchment orders issued by the Comptroller and that amounts ordered to be recovered are not promptly adjusted. Consequently several such items are pending adjustment for a long time. Stringent orders require to be issued in the matter agreeably to Articles 15 & 16 of the Civil Account Code.

32. If the orders issued are not carried out, the Distt. Dy. Offr. should bring the case & the Govt's notice with a view to the responsible officials being punished.
M.R.
This is being done.
D.O.

33. No report is ~~required~~ received from the Taluks of the sorting of Current records & destruction of old ones as required by Chapter XVIII of the Taluk Manual.

33. If this is a periodical report why has it been discontinued?
Orders issued to the Taluks.
D.O.

34. The Stationery Stock & issue Registers have been kept to date, but no Register is kept for printed forms.

34. Open a Register for printed forms.
M.R.
Opened.
D.O.

35. The Register kept at present to show the purchase and sale of tiger skins &c., is not in any form. A Register has been prescribed by me for adoption at once.

Note
M.R.
Noted.
D.O.

Cash Department.

36. The outer door of the Treasury Chamber is secured by only one lock the key of which remains with the Treasurer The boxes lodged for safe Custody in the Treasury consequent on the outbreak of Plague &c., are all kept in the passage round the strong room. It is therefore necessary that the outer door

door should be double locked ~~and~~ the key of ~~the~~ one lock kept by the Treasury officer. Among the sealed boxes kept in the Treasury one big box which was lodged in July '02 has not yet been removed although the Plague is virtually over in the town. It was explained by the Treasury officer that though notice was served upon the depositor of the box to take it back but the person has not done so to date of inspection. The levy of a small monthly fee to be paid in cases where the parties fail to take the boxes back after the Plague is over seems desirable.

Arrange for this are — M.N.

has been arranged for M.N. 16/11/04

Is not a fee levied at present ?

A fee of Rs. 2/- per month is being levied — J.O.

37. There is only one box kept in the Treasury both for putting moneys received and also for moneys required to be given out, instead of one for receipts and another for payments as required by Note 1 to Art:305, so that the money that has been longest in the Treasury may pass out before that of an earlier date.

37. Please arrange for this. M.N.

Noted — M.N. 16/11/04

38. Only one Register is kept for stock of Stamps. In this the receipts & issues are entered at the time of their occurence under the Treasury officers initials. No stock remains in sole charge of the Treasurer.

39. For Opium also there is only one Register. In this the receipts and issues are recorded under the initials of the Treasury officer. No stock of opium remains with the Treasurer.

40. Both in the Stamp & Opium stock Registers the Treasurer's certificate

Certificate of examination of stock is recorded in blue pencil in some months. There is no necessity for the Treasurer's Certificate in the Stock Register. Some of the corrections made in the Stamp Register are attested by the Treasurer, instead of by the Treasury officer. As this Register is allowed to remain with the Treasurer, the corrections made therein ought to be attested by the Treasury officer.

Note in A.
Noted — D.C.
Note in A
Noted D.C.

41. The Registers kept by the Treasurer are in English except the one kept to record sealed boxes deposited in the Treasury for safe Custody. This Register is in Canarese, and the Treasurer explains that it was written up by the Shroff. It would be better if this Register is also maintained in English especially as the Treasurer's gumastha can read and write English.

The Treasurer should initial the balance in stock at the end of each day — M.R.
Noted — D.C.

Note for future guidance M.R.
Noted — D.C.

42. When remittances are received the amounts are at once brought on the Treasurer's Balance Sheet on the very day of receipt with a marginal note that so much of the amount has to be shroffed and included in the general total Cash Balance of the Treasury, instead of the same being shown in the above Register, separately below the Cash balance as under Shroffage and removed therefrom after the amount has been actually Shroffed.

Note for future guidance M.R.
Noted — D.C.

Acquittance rolls & Pay Abstracts.

43. There are two Registers kept in Canarese in the Deputy Commissioners

Commissioners office for all branches of the District office. One is intended to contain the office copy of the Pay abstract, and the other acquittance roll in which the signature of payees is taken.

44. In both the Registers there are many unattested corrections and alterations.

45. In some instances the office copy of the Pay abstract instead of being attested by the officer signing the pay bills, is remarked apparently by the writer of the abstract as "signed by so & so Deputy Commissioner".

46. Payees' signatures have not been taken in some cases in the acquittance roll. Receipt Stamps for sums exceeding Rs.20/- have not been affixed to the acquittance roll in some cases. There are instances where payees acknowledgments have been obtained for net amounts paid after deducting court attachment amounts instead of obtaining an acknowledgment for the gross amount. There are also instances where pay is remarked to have been adjusted towards advance, but payees' signatures have not been obtained for such sums as a legal acquittance so far as pay is concerned

47. Service Registers.

The Service Registers have not been written up to date. Almost all the books are in a most mutilated condition being almost destroyed by white ants. Leave granted are in some instances noted on the covering sheet of the

District Shanitadar.
All corrections and alterations should be attested by the Officer.
M. R.
Noted — D.C. Shan.

This is bad —
The D.C. Shr. should see that such negligencies do not occur in future — M. R.
Noted — D.C. Shr.

D.C. Dy. Officer will please go thro' the acquittance Roll carefully & bring such cases to my notice
M. R.
One or two cases had been left out by over sight which are now rectified.
D.
18/6/04

Shanitadar —
Note for future guidance
M. R.
— Noted — D.C. Shr.

The omissions should now be supplied — M. R.
Rectified —
D.C. Shr. Note — M R D.O.
Noted — D.C. Shr.

The D.C. Dy. Officer will please see that these corrections are carried out at once — New books shd. be written up in place of mutilated ones.
M. R.
D.C. Shanitadar
Note —
Noted — D.C. Shr.

Attended to.
50
18/6/04

The edge of the Service Regr. of Pl. Sheriff Ramaswamaiya, has it is true, been eaten up by white ants but no entry has been affected by it - Hence the old Regr. has been returned.

Entries regarding leave are usually made on the last page of the book or on a separate sheet of paper stitched on to the book, in the absence of a separate Column for the purpose (10 A) in page 2 ——— as provided for in article 433 of the M.S. Regns. It is reported that books with Columns printed as provided for in that article may shortly be supplied ———

* These are recorded in Separate Memos - A Separate Book has now been opened for the purpose - M.R.

Sheristadar will bring up the Service Books & shew me the Correspondence quoted.
M.R.

The Service Books had been written up to date - The entries in page 1 have not been attested as required by article 432 (a). This defect has now been supplied - M.R.
16/11/04

This official died on 22nd Apl'04
M.R.
to Sheristadar -
How did this occur?
M.R.
Exacts Concerned taken, 6/6/04
it be attended to -
Dt. Shiv
7/6/04

the Service Book. In one or two instances for lack of space in the Registers, sheets of ~~thin~~ thin papers are attached to the books and some entries are made thereon without the necessary headings being ruled. To compare the correctness of some of the entries made in the Service Books, the Deputy Commissioner's office order book was called for . The clerk that came with the Service Books said, that no office order Book was maintained prior to 1st July '03 and that one has since that date been kept which he produced. In this book only the grant of leave is recorded and nothing else. * Appointments, promotions &c., are not noted in it. The entries of leave recorded in this order Book ~~even~~ have not been noted in the Service Registers. Notwithstanding the fact that the Service books of the officials of his office have not been written up and attested since the year 1897, the Deputy Commissioner has in reply to my Cir: No 989/207 dated 20/6/03 reported in his No. 566 dated 5-11-'03 that the Service Books have all been written up to date.

48. In scrutinising the entries in the Deputy Commissioner's Office order Book referred to above it was observed that leave was detailed below has been granted by the Deputy Commissioner contrary to Art:165 A Clause ii of the Mysore Service Regulations.

(1) * Thiruvengadiah Revenue 3rd Accountant Pay Rs.30/-

Privilege leave for 1 month & 7 da

days - 6 months leave on private affairs in continuation.

(2) L. Rama Rao Char Pay Rs.20 L. P. Clerk Privilege leave 1½ months - 6 months leave on private affairs in continuation.

* Mistake rectified as pointed out in Comptr. No. 1372-8/16 May '04. M.R.

40. Needful instructions have been given personally to the Treasury Officer to insist on the strict Observance of the Codal rules in the matter of Treasury transactions and I am sure the present officer in charge of the Treasury will do his utmost to see that this is done as I found him a painstaking & competant officer who is conversant with the requirements of the Civil Account Code and apparently in earnest to bring the Treasury business to a state of efficiency.

I wish the Treasury Officer will attend personally to the Comptroller directions herein given. M.R.

Noted. 17/6/04.

50. A statement showing the names of the officials of the Treasury Department, together with their pay. Educational qualification &c., is appended herewith. From this it will be seen that none of them has passed the Mysore Accounts Test. But most of them have long service in the Treasury and have gained much experience in Accounts, notably the Head Accountant who has tried his best to have the officials do their work well judging from the neatness with which the several accounts & registers have been written up. He is a capable official.

51. The last but one Column of the above statement shows the period up to which the respective Service

I have no objection to these being kept in the Treasury — M.R.

As the pay abstract is prepared in the district office it will be desirable to keep the Service Regrs for reference in the D.C. Office alone as has been the practice till now.

17/6/04 J.O.

Registers have been posted. It is said that all these books are kept in the Deputy Commissioner's Office and not in the Treasury.

52. The "from & to" Registers have been kept properly and neatly and are up to date. References from the Comptroller are promptly attended to by the Treasury Department.

53. In the "~~from~~ from" Register kept for Comptroller's references only the No. & date of the Treasury reply to the Comptroller are noted in the Column "how disposed of" References made by the Treasury Department to others on receipt of Comptroller's letters are not noted in the "From" Register, to enable the Treasury Department to know in what stage a reference stands on any particular date. It is necessary that all communications made by the Treasury ~~to~~ to others on the Comptroller's letters should be duly noted in the "From" Register. Instructions have been issued personally in this matter also.

For future guidance

M.R.

6/6/04.

Noted

J.O.

17/6/04

N. Z. Eagles

Offg Comptroller

of Mysore

File No. 239/04

Serial No. 2.

Diary No. of letter replied to _____

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

, *the* 190 .

Date of issue 3. 2. 05.

Press copy.

Signed by [illegible] Sahukara Chetty.

R: No: 5094-5102.

Gen-Fin 239-04-2

READ.—Letter No. 3298 dated 12th December 1904 from the Comptroller submitting the report on the inspection of the Kadur Dt. Treasury made by him in May 1904 with the Dy. Commissioner's replies to the points noticed in it.

ORDER THEREON.—No. Most of the irregularities observed in the report are due to the non-observance of the rules of the Treasury procedure and the Dy. Commissioner states that they have been rectified from the beginning

of the current official
year. But simple directions
like those given by the Treasury
Officers to his accountant
to be more careful in future
cannot go far to remedy
the defects pointed out.
His personal attention and
unremitting vigilance
will be required to see that
the rules are strictly
followed in future. The
Governor is requested
to bring home to the
Treasury officers his
personal responsibility
in the matter and insist
upon the Treasury Clerks
passing the Local Accts
test to improve their
knowledge of Treasury
work.

2. The departmental
accounts should be

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

Verified with those of the Treasury only after both are independently compiled and any difference discovered in the course of such Verification should simply be intimated to the Department Concerned and only such corrections as are warranted by the challans made in the Treasury accounts. If the challans themselves are inaccurately prepared, the Department Concerned should be required to correct them before complying with this request to allow the classification once made by the Treasury.

3. The non-maintenance of a register of military pensions is a serious omission which, it is noted, has now been supplied. The practice of allowing pensioners to affix their signature in pencil to the Treasury halves is highly

objectionable. The Pensioner's
signature being one of the
means for his identification
it should be taken in ~~books~~
ink. It is surprising that this
did not strike the Dy Ld
Genl

27.1.10.

Secy

Rec'd
27/1
V
29/10

To The Superintendent of this Jail
a Register Roll
a Register of other Convicts
for information